

Appendix A

Tax Impact Analysis

Tax rates used to determine estimated tax loss are 1998 taxes payable in 1999. These rates were provided by the treasurer's office in winter 2000. Morgan County provided their *Real Estate Tax Code Listing*; Cass and McDonough counties provided *Code Maintenance Reports*; and Schuyler County supplied a *Payment Distribution Report*.

The Treasurer's offices also supplied information on total taxes collected for the county and a breakdown of the total taxes collected by each of the taxing districts in the county.

The assessed value per acre for the land to be acquired in each county for roadway right-of-way was developed from information gathered from the Supervisor of Assessments' offices. To determine average land values, representative parcels of land were chosen from the county plat book based on their location relative to the Common Alignment, Corridor A, or Corridor E. Parcels were chosen which either bordered or were split by the proposed corridors. The property owner's name was taken from the plat book and the Assessor verified the correct parcel of land by its legal description. The assessor then supplied the parcel number, acreage of the parcel, and the assessed value of the property.

The assessed value of the property was divided by the acreage of the parcel to determine and assessment per acre. After a representative sample of property owners was gathered (7 to 11 for each corridor in each county), an average assessment per acre was calculated.

The average assessment per acre was calculated by two methods. The first method summed the assessment per acre for each parcel and divided it by the number of property owners sampled. The second method summed the acreage and the assessments of each property owner in the sample and divided the total assessment by the total acreage. The larger of the two numbers was used as the average assessed value per acre.

In addition to the county taxing bodies, Morgan, Cass, and Schuyler counties have drainage districts which assess taxes separate from the county. The commissioner for each district was contacted to attain tax rate information.

Common Alignment

	Total Taxes in 1998 (\$)	Taxable Acreage for ROW	Assessed Value	Tax Rate per 1000 (\$)	Estimated Tax Loss	Percent of total taxes
MORGAN COUNTY						
Jr College 526	1,422,904	83	81,613	0.3989	326	0.0002
Unit School 117	10,231,742	26	7,572	3.7842	287	0.0000
Unit School 27	739,203	57	74,041	4.0591	3,005	0.0041
County Tax	3,535,637	83	142,306	0.9459	1,346	0.0004
Road Dist 6	187,361	83	32,233	0.8036	259	0.0014
TOTAL	\$16,116,847				\$5,223	0.000324
CASS COUNTY						
Jr College 526	395,053	103	21,090	0.398	84	0.0002
M-C River Valley Library Dist	2,159	102	7,658	0.2071	16	0.0073
Beardstown	350,246	14	1,074	1.529	16	0.0000
Beardstown Community Park Dist	214,097	103	21,330	0.5157	110	0.0005
Beardstown Sanitary Dist	66,042	12	916	0.3625	3	0.0001
Unit School 15	1,949,542	103	21,330	4.9711	1,060	0.0005
Beardstown Twp	78,345	103	13,529	0.2705	37	0.0005
Twp Assessor	8,225	103	13,529	0.0284	4	0.0005
Ambulance Service	237,014	143	31,534	0.2363	75	0.0003
County Highway	208,427	143	31,534	0.2078	66	0.0003
County Tax	805,019	143	31,534	0.8026	253	0.0003
Extension Service	37,618	143	31,534	0.0375	12	0.0003
Mental Health Dept	70,009	143	31,534	0.0698	22	0.0003
Public Health Dept	60,081	143	31,534	0.0599	19	0.0003
South Beardstown Drainage and Levee Dist	68,345	30		10.00/acre	400	0.0059
Total	\$4,550,222				\$2,177	0.000478
SCHUYLER COUNTY						
Industry FPD	8,129	116	25,233	0.1465	37	0.0045
Schuyler FPD	48,381	483	94,743	0.187	177	0.0037
Browning FPD	11,007	110	24,015	0.2982	72	0.0065
Jr College 518	7,733	40	8,701	0.4601	40	0.0052
Jr College 534	275,031	669	135,269	0.478	647	0.0024
Greater West Central Library Dist	25,546	134	29,160	0.1905	56	0.0022
Unit School 1	2,456,602	669	135,269	4.4264	5,987	0.0024
Unit School 165	40,787	40	8,701	4.7876	417	0.0102
Schuyler County	766,310	670	135,530	1.2059	1,634	0.0021
Culbertson Memorial Hospital	356,497	670	135,530	0.561	760	0.0021
Littleton Twp	48,533	152	33,043	0.9718	321	0.0066
Multi-Twp Assessor #1	8,160	152	33,043	0.0438	14	0.0018
Bainbridge Twp	61,753	296	63,412	0.9954	632	0.0102
Woodstock Twp	44,108	18	3,160	1.4502	46	0.0010
Multi-Twp #2	6,575	314	66,573	0.0415	28	0.0043
Buena Vista Twp	121,047	244	44,399	0.9514	422	0.0035
Total	\$4,286,199				\$11,290	0.002634
MCDONOUGH COUNTY						
Industry FPD	35,737	315	98,432	0.1489	147	0.0041
Jr College 518	484,470	230	71,971	0.4601	331	0.0007
Jr College 534	693,216	126	39,473	0.478	189	0.0003
Industry	11,920	6	1,845	0.5761	11	0.0009

Common Alignment

	Total Taxes in 1998 (\$)	Taxable Acreage for ROW	Assessed Value	Tax Rate per 1000 (\$)	Estimated Tax Loss	Percent of total taxes
Unit School 165	787,992	230	71,971	4.7959	3,452	0.0044
Unit School 185	8,768,399	126	39,473	6.2316	2,460	0.0003
McDonough Co Gov't	2,582,254	356	111,350	1.275	1,420	0.0005
Building Comm	372,112	356	111,350	0.1454	162	0.0004
Industry Twp	81,204	206	64,339	1.0275	661	0.0081
Multi-Twp #5	6,778	206	64,339	0.0473	30	0.0045
Scotland Twp	116,037	150	47,042	1.1882	559	0.0048
Multi-Twp #7	9,944	150	47,042	0.036	17	0.0017
Total	\$13,950,063				\$9,439	0.000677
GRAND TOTAL	\$38,903,331				\$28,129	0.0007

Assessed value per acre:

Morgan Co. = \$294.63

Cass Co = \$75.08

Schuyler Co = \$217.53

McDonough Co = \$312.78

Alternative A

	Total Taxes in 1998 (\$)	Taxable Acreage for ROW	Assessed Value	Tax Rate per 1000 (\$)	Estimated Tax Loss	Percent of total taxes
MORGAN COUNTY						
Jr College 526	1,422,904	433	171,995	0.3989	686	0.0005
Unit School 27	739,203	433	163,467	4.0591	6,635	0.009
County Tax	3,535,637	435	172,561	0.9459	1,632	0.0005
Road Dist 3	57,723	229	76,154	0.8223	626	0.0108
Road Dist 4	96,862	68	22,520	1.0664	240	0.0025
Road Dist 6	187,361	137	73,155	0.8036	588	0.0031
Mud Creek Drainage Dist	3,376	5		1.00/acre	5	0.0015
Total	\$6,043,066				\$10,412	0.0017
CASS COUNTY						
Jr College 526	395,053	344	74,971	0.398	298	0.0008
Beardstown Community Park Dist	214,097	113	36,194	0.5157	187	0.0009
Unit School 15	1,949,542	113	36,194	4.9711	1,799	0.0009
Unit School 27	425,808	231	38,794	4.0527	1,572	0.0037
Beardstown Twp	78,345	113	36,211	0.2705	98	0.0013
Twp Assessor	8,225	113	36,211	0.0284	10	0.0013
Hagener Twp	46,906	231	38,877	0.7778	302	0.0064
Multi-Twp #2	5,308	231	38,877	0.0233	9	0.0017
Ambulance Service	237,014	342	81,344	0.2363	192	0.0008
County Highway	208,427	342	81,344	0.2078	169	0.0008
County Tax	805,019	342	81,344	0.8026	653	0.0008
Extension Service	37,618	342	81,344	0.0375	31	0.0008
Mental Health Dept	70,009	342	81,344	0.0698	57	0.0008
Public Health Dept	60,081	342	81,344	0.0599	49	0.0008
Clear Creek Drainage and Levee Dist	17,086	18		5.00/acre	91	0.53
Indian Creek Drainage Dist No. 2	8,749	53		1.55/acre	82	0.942
Mud Creek Drainage Dist	3,376	41		1.00/acre	41	1.223
Valley Drainage and Levee Dist	24,300	25		8.68/acre	221	0.911
TOTAL	\$4,594,963				\$5,861	0.0013
GRAND TOTAL	\$10,638,029				\$16,273	0.0015

Assessed value per acre:

Morgan Co. = \$333.13

Cass Co = \$167.72

Schuyler Co = \$217.53

McDonough Co = \$312.78

Alternative E

	Total Taxes in 1998 (\$)	Taxable Acreage for ROW	Assessed Value	Tax Rate per 1000 (\$)	Estimated Tax Loss	Percent of total taxes
MORGAN COUNTY						
Meredosia FPD	56,165	203	59,692	0.3276	196	0.0035
Jr College 526	1,422,904	194	81,613	0.3989	326	0.0002
Jr College 539	57,233	203	59,692	0.3354	200	0.0035
M-C River Valley Library Dist	35,336	203	59,686	0.2072	124	0.0035
Chapin	32,506	38	11,078	0.6959	77	0.0024
Unit School 11	833,491	203	59,692	4.8876	2,918	0.0035
Unit School 27	739,203	194	74,041	4.0591	3,005	0.0041
County Tax	3,535,637	400	142,306	0.9459	1,346	0.0004
Road Dist 4	96,862	153	45,108	1.0664	481	0.005
Road Dist 5	49,869	217	63,876	0.3098	198	0.004
Road Dist 6	187,361	26	32,233	0.8036	259	0.0014
Coon Run Drainage and Levee Dist	9,070	45		2.46/acre	111	0.0122
Willow Creek Drainage Dist	3,200	55		\$0.80/acre	44	0.0139
TOTAL	\$7,058,837				\$9,285	0.001315
CASS COUNTY						
Meredosia FPD	4,056	99	7,418	0.323	24	0.0059
Jr College 526	395,053	178	21,090	0.398	84	0.0002
Jr College 539	3,479	102	7,658	0.3337	26	0.0073
M-C River Valley Library Dist	2,159	102	7,658	0.2071	16	0.0073
Beardstown Community Park Dist	214,097	181	21,330	0.5157	110	0.0005
Unit School 11	50,893	99	7,418	4.8816	362	0.0071
Unit School 15	1,949,542	181	21,330	4.9711	1,060	0.0005
Beardstown Twp	78,345	277	13,529	0.2705	37	0.0005
Twp Assessor	8,225	277	13,529	0.0284	4	0.0005
Hagener Twp	46,906	203	15,241	0.7778	119	0.0025
Multi-Twp #2	5,308	203	15,241	0.0233	4	0.0007
Ambulance Service	237,014	277	31,534	0.2363	75	0.0003
County Highway	208,427	277	31,534	0.2078	66	0.0003
County Tax	805,019	277	31,534	0.8026	253	0.0003
Extension Service	37,618	277	31,534	0.0375	12	0.0003
Mental Health Dept	70,009	277	31,534	0.0698	22	0.0003
Public Health Dept	60,081	277	31,534	0.0599	19	0.0003
Meredosia Lake Drainage and Levee Dist	15,873	43		4.87/acre	211	0.0133
South Beardstown Drainage and Levee Dist	68,345	10		10.00/acre	400	0.0059
Valley Drainage and Levee Dist	24,300	39		8.68/acre	337	0.0139
Total	\$4,284,749				\$3,241	0.000756
GRAND TOTAL	\$11,343,586				\$12,526	0.0011
Assessed value per acre:						
Morgan Co. = \$294.63						
Cass Co = \$75.08						
Schuyler Co = \$217.53						
McDonough Co = \$312.78						